

DELINQUENT TAX COLLECTOR FUND

Special Revenue

This fund is used to account for fees collected as part of the tax collection process.

The revenue source for this fund is cost added to delinquent tax bills to cover collection.

The major use of this fund is operation costs associated with the collection of delinquent taxes including postage and professional services in preparation of tax sale.

Greenwood County Five Year Budget and Actual Report

Fund	Ac Typ	Dept	Description	Obj	FY 14 Draft CO Mgr Level	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD Actual	FY 12 Actual	FY 11 Actual	FY 10 Actual
Delq Tax Coll Fund 209	R	Delq Tax Coll 2091517	Interest Earned-Landsale	461510	-10,000.00	0.00	-1,100.00	-9,294.70	0.00	0.00	0.00
			Txyl10 Del Cost Recoup	480010	0.00	0.00	0.00	-312.89	0.00	0.00	0.00
			Txyl11 Del Cost Recoup Rev	480011	0.00	0.00	-208,825.00	-142,202.29	0.00	0.00	0.00
			Txyl12 Del Cost Recoup Rev	480012	-146,702.00	0.00	0.00	-49,015.00	0.00	0.00	0.00
			Txyl13 Del Cost Recoup Rev	480013	-92,527.40	0.00	0.00	0.00	0.00	0.00	0.00
			Collection Delinq Cost Recoup	480180	0.00	0.00	0.00	-14,977.46	0.00	0.00	0.00
			Miscellaneous Revenue	480400	-500.00	0.00	0.00	-3,406.16	0.00	0.00	0.00
		X- Delq Tax Coll 2091515	Interest Earned-Landsale	461510	0.00	-1,100.00	0.00	-30.84	-6,843.00	-216.54	-4,173.12
			Txyl11 Del Cost Recoup Rev	480011	0.00	-208,825.00	0.00	0.00	-79,117.56	0.00	0.00
		Total			-249,729.40	-209,925.00	-209,925.00	-219,239.34	-85,960.56	-216.54	-4,173.12
	E	Delq Tax Coll 2091517	Salaries And Wages	501101	55,171.00	0.00	9,850.00	44,773.33	0.00	0.00	0.00
			Fica-Employer Expense	501106	4,015.00	0.00	754.00	3,313.47	0.00	0.00	0.00
			Retirement-Employer Expense	501107	5,848.00	0.00	1,044.00	4,745.98	0.00	0.00	0.00
			Group Health/Life Ins Employer	501108	3,936.00	0.00	0.00	2,274.75	0.00	0.00	0.00
			Group Life Ins-Employer	501109	138.00	0.00	0.00	81.64	0.00	0.00	0.00
			Workers Comp	501112	169.00	0.00	352.00	283.25	0.00	0.00	0.00
			Group Dental Insurance	501115	141.00	0.00	0.00	86.56	0.00	0.00	0.00
			Supplies-Office	520100	1,285.00	0.00	750.00	354.27	0.00	0.00	0.00
			Supplies-Dtax Collector	520140	4,841.00	0.00	4,930.00	4,431.60	0.00	0.00	0.00
			Postage Cost Tax Yr11	540111	4,982.40	0.00	2,600.00	507.25	0.00	0.00	0.00
			Postage Cost-Tax Yr12	540112	4,432.00	0.00	25,000.00	24,201.24	0.00	0.00	0.00
			Postage Cost-Tax Yr13	540113	25,423.00	0.00	0.00	0.00	0.00	0.00	0.00
			Books And Publications	540150	26.00	0.00	25.00	20.83	0.00	0.00	0.00
			Memberships And Dues	540165	105.00	0.00	105.00	30.00	0.00	0.00	0.00
			Employee Training & Education	540170	445.00	0.00	340.00	200.00	0.00	0.00	0.00
			Employee Travel	540180	486.00	0.00	290.00	247.47	0.00	0.00	0.00
			Advertising	540200	11,000.00	0.00	13,355.36	13,275.28	0.00	0.00	0.00
			Copier Maintenance	540350	300.00	0.00	120.00	36.44	0.00	0.00	0.00
			Professional Services	570100	0.00	0.00	1,790.00	1,678.78	0.00	0.00	0.00
			Prof Cost Txyl10	570101	0.00	0.00	8,060.00	7,970.00	0.00	0.00	0.00

Greenwood County Five Year Budget and Actual Report

Fund	Ac Typ	Dept	Description	Obj	FY 14 Draft CO Mgr Level	FY 13 Original Budget	FY 13 Amended Budget	FY 13 YTD Actual	FY 12 Actual	FY 11 Actual	FY 10 Actual
Delq Tax Coll Fund 209	E	Delq Tax Coll 2091517	Prof Cost Txr11	570111	4,500.00	0.00	71,819.64	56,550.00	0.00	0.00	0.00
			Prof Cost Txr12	570112	97,761.00	0.00	48,500.00	11,510.00	0.00	0.00	0.00
			Prof Cost Txr13	570113	18,725.00	0.00	0.00	0.00	0.00	0.00	0.00
			Equipment-Non-Capital	585500	6,000.00	0.00	10,240.00	10,121.94	0.00	0.00	0.00
			Total - Delq Tax Coll		249,729.40	0.00	199,925.00	186,694.08	0.00	0.00	0.00
		Transfers 2097582	Transfer Out To General Fund	930100	0.00	0.00	0.00	0.00	145,000.00	100,000.00	0.00
			Total - Transfers		0.00	0.00	0.00	0.00	145,000.00	100,000.00	0.00
		X- Delq Tax Coll 2091515	Salaries And Wages	501101	0.00	9,850.00	0.00	0.00	9,850.00	13,580.00	11,285.00
			Fica-Employer Expense	501106	0.00	754.00	0.00	0.00	728.48	1,038.88	863.31
			Retirement-Employer Expense	501107	0.00	1,044.00	0.00	0.00	939.20	1,275.17	1,059.67
			Group Health/Life Ins Employer	501108	0.00	0.00	0.00	0.00	748.25	0.00	0.00
			Group Life Ins-Employer	501109	0.00	0.00	0.00	0.00	11.18	0.00	0.00
			Group Dental Insurance	501115	0.00	0.00	0.00	0.00	15.26	0.00	0.00
			Supplies-Office	520100	0.00	5,000.00	0.00	0.00	3,025.26	81.74	3,491.10
			Postage Cost Txr11	540111	0.00	28,400.00	0.00	0.00	22,445.60	0.00	0.00
			Advertising	540200	0.00	100.00	0.00	0.00	0.00	94.94	0.00
			Prof Cost Txr11	570111	0.00	157,825.00	0.00	0.00	29,835.00	0.00	0.00
			Equipment-Non-Capital	585500	0.00	6,600.00	0.00	0.00	0.00	1,765.50	0.00
			Capital Equipment	595500	0.00	0.00	0.00	0.00	11,679.05	7,669.00	0.00
			Total - X- Delq Tax Coll		0.00	209,573.00	0.00	0.00	79,277.28	25,505.23	16,699.08
		Total			249,729.40	209,573.00	199,925.00	186,694.08	224,277.28	125,505.23	16,699.08
			Revenues (Over)/Under Expenditures		0.00						

Greenwood County FY 2014 Budget Draft

Org	Object	Qty	Cost/Unt	FY 14 Draft CO Mgr Level	Description	Justification
2091517 DELQ TAX COLL	461510 INTEREST EARNED- LANDSALE	1	(10,000.00)	(10,000.00)	INTEREST EARNED-LANDSALE	
			Total	(10,000.00)	INTEREST EARNED-LANDSALE	
	480012 TXYR12 DEL COST RECOUP REV	1	(146,702.00)	(146,702.00)	TXYR12 DELCOST RECOUP REV	
			Total	(146,702.00)	TXYR12 DEL COST RECOUP REV	
	480013 TXYR13 DEL COST RECOUP REV	1	(92,527.40)	(92,527.40)	TAX YEAR 13 DELINQUENT COST RECOUP	
			Total	(92,527.40)	TXYR13 DEL COST RECOUP REV	
	480400 MISCELLANEOUS REVENUE	1	(500.00)	(500.00)	MISCELLANEOUS REVENUE	
			Total	(500.00)	MISCELLANEOUS REVENUE	
	501112 WORKERS COMP	1	169.00	169.00	WORKERS COMPENSATION	
			Total	169.00	WORKERS COMP	
	520100 SUPPLIES-OFFICE	4	30.00	120.00	4 CASES OF COPY PAPER (OFFICE Max 30.00 PER CASE)	
		1	100.00	100.00	ENVELOPES FOR CUSTOMERS, MORTGAGE COMPANIES, REDEMPTION LETTERS AND LIENHOLDERS.	
		1	50.00	50.00	HANGING FOLDERS/ FILE FOLDERS	
		1	135.00	135.00	COUNTERFEIT PEN MARKER (3 @\$5.00 = \$15.00), ADDING MACHINE TAPE (15 @1.66 = 25.00), PENS- HIGHLIGHTERS- WITEOUT, PAPER CLIPS AND RUBBER BANDS (\$20.00), CALCULATOR RIBBON (6@5.00 = \$30.00), TAPE (1-12 PACK \$20.00), STAPLES AND STAPLER (TOTAL \$25)	
		1	10.00	10.00	WULBERN & KOVAL CALENDAR	
		5	150.00	750.00	5 HP 53X HIGH CAPACITY CARTRIDGES FOR PRINTER	
		3	10.00	30.00	3 BOXES OF DYMO LABELS FOR ENVELOPES	
		5	12.00	60.00	FILE FOLDERS W/CLASP FOR DELINQUENT TAX SALE	
		4	5.00	20.00	RECEIPT BOOKS FOR DELINQUENT PAYMENTS	
		1	10.00	10.00	ADHESIVE NOTES 100 SHEETS (12 IN PACK)	
			Total	1,285.00	SUPPLIES-OFFICE	
	520140 SUPPLIES-DTAX COLLECTOR	2	250.00	500.00	2 PHASER 4510 XEROR CARTRIDGES FOR PRINTING DELINQUENT NOTICES/LETTERS	
		1	3,469.00	3,469.00	CERTIFIED LETTER FORMS BASE ON 2011 QUOTE ESTIMATING 5,000 FORMS NEEDED. LETTERS MAILED AS REQUIRED BY LAW TO DELINQUENT TAXPAYERS	

Greenwood County FY 2014 Budget Draft

Org	Object	Qty	Cost/Unt	FY 14 Draft CO Mgr Level	Description	Justification
2091517 DELQ TAX COLL	520140 SUPPLIES-DTAX COLLECTOR	12	58.00	696.00	DELINQUENT NOTICE FORMS BASED ON 2012 QUOTE (12,000 APPROXIMATELY NEEDED). NOTICES REQUIRED BY LAW TO BE MAIL TO DELINQUENT TAXPAYERS (NOTE: PRICE DOES NOT INCLUDE SALES TAX AND FREIGHT)	
		1	60.00	60.00	YELLOW SIGN PAPER FOR POSTING LEVY NOTICES ON DELINQUENT TAX PROPERTIES AS REQUIRED BY LAW	
		4	29.00	116.00	PERFORATED RECEIPT FORMS FOR POSTING DELINQUENT TAXPAYERS PAYMENTS (NOTE: DOES NOT INCLUDE SALES TAX AND FREIGHT) QUOTE BASED ON 2012 PRICES	
			Total	4,841.00	SUPPLIES-DTAX COLLECTOR	
	540111 POSTAGE COST TAX YR11	290	10.86	3,149.40	45 days before end of redemption, as required by Law, certified, return receipt, and restrict delivery letters are mailed to delinquent Taxpayers in August.	
		300	6.11	1,833.00	45 days before the end of redemption, as required by Law, letters are mailed to lienholder(s), judgment holder(s), DOR, IRS, mortgage holder(s), mechanic liens and Lis Penden on defaulting taxpayers from Tax Sale 2012.	
			Total	4,982.40	POSTAGE COST TAX YR11	
	540112 POSTAGE COST-TAX YR12	200	10.86	2,172.00	AS REQUIRED BY LAW, "END OF REDEMPTION" LETTERS FOR DELINQUENT TAXPAYERS THAT HAVE NOT REDEEMED TAX SALE PROPERTIES. THESE ARE MAILED IN AUGUST. THEY ARE ESTIMATES SINCE WE CAN NOT DETERMINE HOW MANY TAXPAYERS HAVE AN INTEREST IN ONE PARCEL.	
		200	6.11	1,222.00	AS REQUIRED BY LAW, "END OF REDEMPTION" LETTERS TO LIENHOLDERS, MORTGAGE HOLDERS, JUDGMENT HOLDERS, STATE/FEDERAL GOVERNMENT AND ESTATES FOR PROPERTY SOLD IN WHICH THEY HAVE A RECORDED LIEN(S) BUT THE PROPERTY HAS NOT BEEN REDEEMED. THIS IS AN ESTIMATE BECAUSE SOME PROPERTY HAVE MULTIPLE LIENS. WE MAIL THESE IN AUGUST.	
		150	6.00	900.00	AS REQUIRED BY LAW, NOTICE TO LIEN HOLDER/COLLATERAL LIST LETTERS ARE SENT IN AUGUST. THIS IS AN ESTIMATE OF THE NUMBER OF LETTERS TO BE SENT.	
		300	0.46	138.00	POSTAGE FOR MAILING REDEMPTION RECEIPTS AND LETTERS SENT TO TAXPAYERS, MORTGAGE COMPANIES, BANKRUPTCY COURT AND LAWYERS.	
			Total	4,432.00	POSTAGE COST-TAX YR12	
	540113 POSTAGE COST-TAX YR13	7500	0.46	3,450.00	AS REQUIRED BY LAW, DELINQUENT LETTERS ARE MAILED IN APRIL. THE ESTIMATED NUMBER OF DELINQUENT ACCOUNTS IS 7500 (NOTE: THESE ARE BASED ON 2013 USPS RATE INCREASE.)	
		350	0.46	161.00	POSTAGE FOR MAILING REDEMPTION RECEIPTS AND LETTERS SENT TO TAXPAYERS,MORTGAGE COMPANIES, BANKRUPTCY COURT AND LAWYERS	
		2000	10.86	21,720.00	AS REQUIRED BY LAW, CERTIFIED LETTERS SENT RETURN RECEIPT, CERTIFIED AND RESTRICT DELIVERY FOR DELINQUENT TAXPAYERS, MULTIPLE OWNERS, LIFE ESTATES, ESTATES AND PREVIOUS OWNERS. THIS IS BASED ON LAST YEAR'S NUMBERS AND 2013 USPS POSTAGE RATE. (REAL ESTATE, MOBILE HOMES AND SOMETIMES MANUFACTURING)	
		200	0.46	92.00	LETTERS SENT TO MORTGAGE COMPANIES AND/OR LIENHOLDERS CONCERNING DELINQUENT TAXES ON THEIR CUSTOMERS PRIOR TO TAX SALE	
			Total	25,423.00	POSTAGE COST-TAX YR13	

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2091517 DELQ TAX COLL	540150 BOOKS AND PUBLICATIONS	1	26.00	26.00	CODE OF LAW SUPPLEMENT FOR STATE OF SC-THIS DETAIL ALL THE LAW THAT EITHER WERE CREATED OR CHANGED IN A LEGISLATIVE YEAR.	
			Total	26.00	BOOKS AND PUBLICATIONS	
	540165 MEMBERSHIPS AND DUES	1	75.00	75.00	SCATT MEMBERSHIP (SOUTH CAROLINA AUDITOR, TREASURER AND TAX COLLECTOR)	
		1	30.00	30.00	TAX COLLECTOR ASSOCIATION OF PALMETTO STATE (TAPS) MEMBERSHIP	
			Total	105.00	MEMBERSHIPS AND DUES	
	540170 EMPLOYEE TRAINING & EDUCATION	1	240.00	240.00	3 DAY SCATT DEPARTMENT OF REVENUE MANDATORY SCHOOL IN FEB.	
		1	30.00	30.00	SCATT-LEGISLATIVE UPDATE ANNUAL MEETING	
		1	90.00	90.00	ONE DAY TAPS MEETING (2-3 TIMES A YEAR) PROVIDES INFORMATION ON BILLS IN HOUSE/SENATE AND HOW THEY WILL AFFECT THE TAX COLLECTORS WITH TAX SALES	
		1	85.00	85.00	ONE CLASS, EXCEL, SKILLPATH, OR FRED PRYOR COURSE	
			Total	445.00	EMPLOYEE TRAINING & EDUCATION	
	540180 EMPLOYEE TRAVEL	1	240.00	240.00	THREE DAY DOR TRAINING CLASS MANDATORY IN COLUMBIA	
		3	82.00	246.00	2-3 ONE DAY TRIPS TO COLUMBIA FOR TAPS TRAINING CLASSES	
			Total	486.00	EMPLOYEE TRAVEL	
	540200 ADVERTISING	1	10,300.00	10,300.00	AS REQUIRED BY LAW, ADVERTISEMENT FOR OCTOBER TAX SALE FOR REAL ESTATE AND MOBILE HOMES IN INDEX JOURNAL \$10,300.00	
		1	500.00	500.00	RE-ADVERTISEMENT FOR FAILURE TO COMPLY WITH BID AT TAX SALE . IF BIDDER DEFAULTS ON BID, WE MUST RE-ADVERTISE FOR ANOTHER TAX SALE.	
		1	200.00	200.00	ADVERTISEMENT FOR SEAL BID PROPERTIES OF GREENWOOD COUNTY FORFEITED LAND COMMISSION.	
			Total	11,000.00	ADVERTISING	
	540350 COPIER MAINTENANCE	12	25.00	300.00	EXPENSE FOR COPIES MADE BY DELINQUENT TAX COLLECTOR	
			Total	300.00	COPIER MAINTENANCE	
	570111 PROF COST TXYR11	150	30.00	4,500.00	ABSTRACT UPDATE DONE AUGUST (2013) ON 2011 TAXES SOLD IN OCTOBER 2012 -REDEMPTION PERIOD ENDS IN OCTOBER 2013	
			Total	4,500.00	PROF COST TXYR11	
	570112 PROF COST TXYR12	1	2,500.00	2,500.00	BANKRUPTCY AND TAX SALE ISSUES	
		40	100.00	4,000.00	TAX DEEDS FOR PROPERTY SOLD OCTOBER 2012 PREPARED BY ATTORNEY AFTER ONE YEAR REDEMPTION PERIOD EXPIRES IN OCTOBER 2013 IN BUDGET YEAR 2014.	

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Org	Object	Qty	Cost/Unt	FY 14 Draft CO Mgr Level	Description	Justification
2091517 DELQ TAX COLL	570112 PROF COST TXYR12	1135	65.00	73,775.00	LEGAL ABSTRACT WORK DONE JULY 1 2013 TO SEPTEMBER 2013 ON DELINQUENT PROPERTIES NOT PAID FOR TAX YEAR 2012 (FY13) THAT WILL BE SOLD AT TAX SALE IN OCTOBER 2013.	
		1125	15.00	16,875.00	AS REQUIRED BY LAW (JULY) POST A SIGN TO LEVY ON DELINQUENT PROPERTY FOR 2012 TAXES TO BE SOLD IN OCTOBER 2013.	
		100	6.11	611.00	AS REQUIRED BY LAW IN AUGUST, COLLATERAL LIST/NOTICE TO LEINHOLDER LETTERS MAILED FOR 2012 DELINQUENT TAXES	
			Total	97,761.00	PROF COST TXYR12	
	570113 PROF COST TXYR13	15	100.00	1,500.00	ATTORNEY PREPARES TAX DEEDS ON FLC PROPERTIES ON BID ASSIGNMENTS	
		265	65.00	17,225.00	Abstract Work from May 1- June 30 for 2013 Delinquent Taxpayers for 2014 Tax Sale	
			Total	18,725.00	PROF COST TXYR13	
	585500 EQUIPMENT-NON-CAPITAL	1	6,000.00	6,000.00	FOLDER/SEALER MACHINE - CHECKING ON LIGHTER FORM IF APPROVED WE COULD PURCHASE A CHEAPER MACHINE.	
			Total	6,000.00	EQUIPMENT-NON-CAPITAL	
		Total For Org		(69,249.00)		